The member was touring the country and forming associations in several parts with a view to the uplift of the Kurava community. He requested the Government to render them all help.

DEWAN'S REPLY; Mr. Narayanan Raman, you say that your community has not been granted the same privileges or concessions as other depressed class communites enjoy. I do not think that you are quite right because, even in the matter of land assignment, in 1104, nearly 100 acres of land were registered in favour of members of your community, and in the pervious years altogether more than 300 acres of land had been thus registered. All the same, Government are prepared to view sympathetically applications from members of your community as in the case of applications from other depressed class communities.

You say that there are lands which are reserved for registry for members of your community and you request that orders might be passed for their registry soon. If the lands have been reserved, the next step should come from you, that is to say, you should apply for the registry of those lands.

I was very glad to hear from you that you have been touring the country and have been trying to form associations of members of your community. If such associations are formed, I can assure you that Government will render all help that they can render for the improvement of those associations. If you meant that you are trying to form co-operative societies, I am sure the Registrar of Co-operative Societies will render you all possible advice and assistance.

You referred to certain specific survey numbers and requested that Government might pass orders that these survey numbers might be reserved for your community. It is not possible for me to say anything definite. I can only say that, if you apply for lands and if they are available for registry, your applications will be treated with all the consideration and sympathy that, as coming from members of the depressed classes, they deserve at the hands of the Government.

11. Income Tax.

MR. E. T. C. FARR (*South Travancore Planters' Association*) represented the need for publishing, in the form of a hand book, the Income Tax Regulation and the new rules, etc, issued thereunder including the amendments, if any, thereto. He said that the book, which was promised some time back, would help very much in eliminating much of the confusion and doubt arising in respect of the assessment of the income of sterling companies and also of the pay of European employees thereof on leave. A handbook of the kind desired had already been published in British India and was found to be very useful.

Another request of the member was that, in the matter of assessing companies to income tax, the assessee should be furnished with a copy of the collector's order of assessment at the time of issue of the demand notice.

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DEWAN'S REPLY : With regard to the first point that you raised, Mr. Farr, *viz.*, the preparation of a manual, I may inform you that the Income Tax Commissioner has already recommended the preparation of the manual. The matter is under the consideration of the Government and they are taking their Law Officer's opinion.

With regard to the second point, that the order of assessment should accompany the demand notice, I understand from the Income Tax Commissioner that there may be some difficulty in doing it. But he has promised to consider the matter and to suggest such remedies as may reasonably be expected from Government.

MEMBER : Thank you very much, Sir.

12. The arrack shop at Fairfield.

MR. A. R. ST. GEORGE (*Central Travancore Planters' Association*) said that the arrack shop at Fairfield was situated in the midst of many estates and in front of the local Post Office. The existence of the shop was rapidly demoralising the labourers of those estates, as the labourers had no self-control to resist the temptation to drink. Before opening the shop, the Tahsildar consulted the Superintendents of the Bonami, Fairfield and Twyford estates. All of them objected to the opening of the shop and said that the requirements of the coolies as regards arrack could be met by the shop at Arudai, 6 miles away from Fairfield. But no notice was taken of that objection. The license for the shop would expire by the close of the year 1105 and the member requested that the license might not be renewed. His association did not want another site to be chosen but had, however, no objection to the shop being removed to Peruvantanam where it was before.

DEWAN'S REPLY : Mr. St. George, in regard to the first point that you have raised, I have no difficulty in giving you an assurance, *viz.*, that, at the reauction of the shop, it will not be allowed to be located at the present site. Government have decided to shift the shop from the present site, especially because it is by the side of the Post Office and on a much frequented road.

In regard to the second point that you raised, I do not think it is possible for me now to say that no country arrack shop would be located anywhere in the whole district. But any site that will be selected will be selected with your approval.

13. Hardships resulting from the high duty on copra and a plea for their mitigation.

MR. C. JOHN ABRAHAM (*Trading Classes, Kottayam*) urged the need for reducing the duty on copra so that the export of that commodity might increase. The enhancement of the duty might have been made probably with a view to protect the oil-mill industry of the State and to enable the mill-owners to purchase the required quantity of raw material. But it was the duty of the Government to look to the welfare of the ryots also. The enhancement of the duty had brought about a fall in the price of cocoanuts and adversely affected the economic condition of the ryots. The member also urged the need for equalising, as far as possible, the tariff and market

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